

**1.4 Acquisition of lands by United States.**

1. The United States of America may acquire by condemnation or otherwise for any of its uses or purposes any real estate in this state, and may exercise jurisdiction thereover but not to the extent of limiting the provisions of the laws of this state.

2. This state reserves, when not in conflict with the Constitution of the United States or any law enacted in pursuance thereof, the right of service on real estate held by the United States of any notice or process authorized by its laws; and reserves jurisdiction, except when used for naval or military purposes, over all offenses committed thereon against its laws and regulations and ordinances adopted in pursuance thereof.

3. Such real estate shall be exempt from all taxation, including special assessments, while held by the United States except when taxation of such property is authorized by the United States.

[R60, §2197, 2198; C73, §4; C97, §4; S13, §4-a – 4-d, 2024-c; C24, 27, 31, 35, 39, §4; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §1.4]

[2017 Acts, ch 54, §76](#)

Referred to in [§1.8, §1.11](#)

Code editor directive applied